

WEST POINT CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 SEPTEMBER 30, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	1,726,543.14
01-1112	CASH IN CKING - CLASS C - ZION	1,052,330.94
01-1125	XBP DEPOSIT ACCOUNT	54,357.20
01-1130	CASH IN CHECKING - PTIF ACCT.	19,480,349.37
01-1131	PETTY CASH	750.00
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	TOTAL COMBINED CASH	22,314,330.65
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 22,314,330.65)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,523,369.00
45	ALLOCATION TO SPECIAL REVENUE FUND	7,045,418.20
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,113,627.26
51	ALLOCATION TO WASTE FUND	821,002.18
55	ALLOCATION TO WATER FUND	2,368,339.93
58	ALLOCATION TO STORM WATER UTILITY FUND	2,329,908.18
70	ALLOCATION TO DEBT SERVICE	10,836.81
85	ALLOCATION TO CDRA FUND	101,829.09
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	TOTAL ALLOCATIONS TO OTHER FUNDS	22,314,330.65
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 22,314,330.65)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,523,369.00	
10-1361	PROPERTY TAXES DEFERRED	598,455.00	
10-1411	DUE FROM OTHER GOVT. UNITS	537,107.08	
10-1561	PREPAID EXPENSE	( 25,663.24)	
	TOTAL CURRENT ASSETS		6,633,267.84
	TOTAL ASSETS		6,633,267.84

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 232,419.31)	
10-2135	CREDIT CARD CLEARING ACCOUNT	( 16,007.95)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	2,726.62	
10-2222	FEDERAL WITHHOLDING PAYABLE	3,786.19	
10-2223	STATE WITHHOLDING PAYABLE	2,307.33	
10-2225	STATE RET & 401(K) PAYABLE	10,565.51	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	3,846.10	
10-2228	EMPLOYEES DISABILITIES INS.	( 199.20)	
10-2229	HSA PAYABLE	( 93.18)	
10-2232	PEHP - DENTAL & VISION INS.	621.21	
10-2233	ULGT - VISION & LTC INS.	42.75	
10-2234	WELLNESS - HEALTH CLUBS	( 546.55)	
10-2243	WORKMENS COMPENSATION PAYABLE	35,255.34	
10-2245	STATE UNEMPLOYMENT PAYABLE	337.88	
10-2250	WAGES PAYABLE-CLEARING	30,488.45	
10-2255	EXCAVATION BOND PAYABLE	3,093.00	
10-2275	DEFERRED REVENUE	598,455.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,978,775.66	
10-2410	UNEARNED- CARES ACT	182,029.92	
	TOTAL LIABILITIES		2,603,064.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	2,480.00	
10-2980	UNASSIGNED FUNDS	3,771,411.31	
	REVENUE OVER EXPENDITURES - YTD	256,311.76	
	BALANCE - CURRENT DATE		4,030,203.07
	TOTAL FUND EQUITY		4,030,203.07
	TOTAL LIABILITIES AND EQUITY		6,633,267.84

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	239.72	6,365.77	693,155.00	686,789.23 .9
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,660.65	11,461.91	40,000.00	28,538.09 28.7
10-31-30	GENERAL SALES AND USE TAXES	172,570.68	556,798.86	2,000,000.00	1,443,201.14 27.8
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00 .0
10-31-50	ENERGY SALES AND USE	47,500.44	111,374.52	380,000.00	268,625.48 29.3
10-31-60	TELECOMMUNICATIONS	2,390.31	6,823.60	25,000.00	18,176.40 27.3
	TOTAL TAXES	226,361.80	692,824.66	3,188,155.00	2,495,330.34 21.7
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	23,370.69	34,441.04	10,000.00	( 24,441.04) 344.4
10-32-21	BUILDING PERMITS	38,048.71	186,152.86	500,000.00	313,847.14 37.2
	TOTAL LICENSES AND PERMITS	61,419.40	220,593.90	510,000.00	289,406.10 43.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	170,993.00	170,993.00	450,000.00	279,007.00 38.0
	TOTAL INTERGOVERNMENTAL REVENUE	170,993.00	170,993.00	450,000.00	279,007.00 38.0
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	250.00	379.98	50,000.00	49,620.02 .8
10-34-60	RECREATION FEES	5,075.00	28,385.00	90,000.00	61,615.00 31.5
10-34-78	PARK & CITY HALL RESERVATIONS	470.00	1,980.00	4,000.00	2,020.00 49.5
10-34-79	CITY CELEB. & SPONSORSHIPS	.00	1,670.00	9,000.00	7,330.00 18.6
10-34-82	CEMETERY INTERMENT	1,825.00	3,125.00	15,000.00	11,875.00 20.8
10-34-90	MISC. INCOME & CONCESSIONS	821.71	1,875.19	4,000.00	2,124.81 46.9
	TOTAL CHARGES FOR SERVICES	8,441.71	37,415.17	172,000.00	134,584.83 21.8
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	39,606.81	102,215.25	5,000.00	( 97,215.25) 2044.3
10-36-20	DONATIONS	.00	.00	2,000.00	2,000.00 .0
10-36-90	MISCELLANEOUS	.00	( 15.00)	1,000.00	1,015.00 ( 1.5)
	TOTAL MISCELLANEOUS REVENUE	39,606.81	102,200.25	8,000.00	( 94,200.25) 1277.5

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
10-39-10 BEGINNING BALANCE	.00	.00	800,000.00	800,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	800,000.00	800,000.00	.0
 TOTAL FUND REVENUE	 506,822.72	 1,224,026.98	 5,128,155.00	 3,904,128.02	 23.9

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	4,177.78	14,622.23	49,665.00	35,042.77	29.4
10-41-13	614.38	2,150.33	7,655.00	5,504.67	28.1
10-41-33	.00	.00	9,000.00	9,000.00	.0
10-41-35	.00	1,000.00	3,000.00	2,000.00	33.3
	4,792.16	17,772.56	69,320.00	51,547.44	25.6
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	9,562.81	34,425.68	146,706.00	112,280.32	23.5
10-44-13	2,050.13	14,323.03	66,137.00	51,813.97	21.7
10-44-20	.00	.00	800.00	800.00	.0
10-44-21	.00	169.45	1,000.00	830.55	17.0
10-44-24	.00	.00	5,000.00	5,000.00	.0
10-44-25	.00	95.00	1,000.00	905.00	9.5
10-44-26	431.19	1,391.01	16,500.00	15,108.99	8.4
10-44-33	.00	1,379.35	4,000.00	2,620.65	34.5
10-44-38	.00	.00	16,500.00	16,500.00	.0
10-44-40	.00	.00	6,000.00	6,000.00	.0
10-44-63	.00	.00	7,100.00	7,100.00	.0
10-44-65	.00	.00	2,000.00	2,000.00	.0
10-44-69	234.84	687.35	4,000.00	3,312.65	17.2
10-44-75	.00	36,653.94	40,000.00	3,346.06	91.6
10-44-95	174.57	509.16	1,000.00	490.84	50.9
10-44-98	75.00	225.00	1,000.00	775.00	22.5
	12,528.54	89,858.97	318,743.00	228,884.03	28.2
<u>PUBLIC WORKS</u>					
10-48-11	11,763.36	40,584.85	194,565.00	153,980.15	20.9
10-48-13	2,800.60	23,745.77	116,892.00	93,146.23	20.3
10-48-15	392.00	1,372.00	5,950.00	4,578.00	23.1
10-48-20	596.86	13,757.83	14,000.00	242.17	98.3
10-48-23	.00	.00	360.00	360.00	.0
10-48-25	1,115.00	2,391.20	9,000.00	6,608.80	26.6
10-48-26	1,680.84	4,520.02	24,260.00	19,739.98	18.6
10-48-54	.00	459.98	3,000.00	2,540.02	15.3
10-48-65	888.59	930.94	4,250.00	3,319.06	21.9
10-48-67	416.93	1,621.11	12,865.00	11,243.89	12.6
10-48-69	.00	12.26	1,300.00	1,287.74	.9
10-48-70	.00	.00	10,000.00	10,000.00	.0
10-48-75	.00	55.89	900.00	844.11	6.2
10-48-77	.00	48.37	5,000.00	4,951.63	1.0
10-48-82	.00	2,069.69	14,000.00	11,930.31	14.8
10-48-84	67.00	7,175.18	52,000.00	44,824.82	13.8
	19,721.18	98,745.09	468,342.00	369,596.91	21.1

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	19,661.09	62,265.87	270,051.00	207,785.13	23.1
10-49-13 EMPLOYEE BENEFITS	4,514.13	25,005.60	152,571.00	127,565.40	16.4
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	290.00	865.00	3,000.00	2,135.00	28.8
10-49-23 TRAVEL AND EDUCATION	.00	512.00	6,000.00	5,488.00	8.5
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	567.48	8,008.81	22,500.00	14,491.19	35.6
10-49-37 ATTORNEY	5,044.00	5,184.00	33,000.00	27,816.00	15.7
10-49-62 MISCELLANEOUS	.00	57.90	12,000.00	11,942.10	.5
10-49-63 IT SUPPORT & CONTRACTS	1,571.31	6,274.69	36,000.00	29,725.31	17.4
10-49-65 EMP. AWARDS, REC. & EVENTS	123.04	269.40	13,000.00	12,730.60	2.1
10-49-66 EDUCATION REIMB. PROGRAM	.00	.00	6,000.00	6,000.00	.0
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68 WELLNESS PROGRAM	.00	100.00	2,000.00	1,900.00	5.0
10-49-69 OFFICE SUPPLIES & EXPENSE	333.81	1,730.40	5,000.00	3,269.60	34.6
10-49-70 CELLULAR & RADIO SERV. & EQUIP	.00	2,323.50	12,000.00	9,676.50	19.4
10-49-72 LEGAL ADVERTISING	.00	749.22	9,000.00	8,250.78	8.3
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	6,369.95	6,400.00	30.05	99.5
10-49-82 CITY NEWSLETTER	.00	1,456.50	4,500.00	3,043.50	32.4
10-49-83 ECONOMIC DEVELOPMENT	.00	.00	5,000.00	5,000.00	.0
10-49-85 VOLUNTEERISM PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-86 HR BACKGROUND CHECKS	.00	.00	500.00	500.00	.0
10-49-88 RECORDERS OFFICE	24.78	2,703.42	8,000.00	5,296.58	33.8
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	1,314.52	104,948.00	78,500.00	( 26,448.00)	133.7
10-49-91 YOUTH COUNCIL	204.11	1,608.05	8,000.00	6,391.95	20.1
10-49-92 MISS WEST POINT PAGEANT	30.93	678.43	19,600.00	18,921.57	3.5
10-49-93 SENIOR PROGRAM	199.69	1,050.82	6,000.00	4,949.18	17.5
10-49-94 COMMUNITY GARDEN	.00	.00	300.00	300.00	.0
10-49-96 YOUTH COURT	.00	.00	5,000.00	5,000.00	.0
10-49-97 COVID-19	.00	.00	200,000.00	200,000.00	.0
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	33,878.89	232,161.56	964,992.00	732,830.44	24.1

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	15,715.79	55,508.64	278,680.00	223,171.36	19.9
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	3,384.96	22,401.82	152,673.00	130,271.18	14.7
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	813.00	1,500.00	687.00	54.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	.00	540.00	5,000.00	4,460.00	10.8
10-52-25 EQUIPMENT & SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-52-51 GIS	.00	.00	1,750.00	1,750.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	.00	2,180.00	4,000.00	1,820.00	54.5
10-52-63 IT SUPPORT & CONTRACTS	.00	7,208.00	10,500.00	3,292.00	68.7
10-52-65 STATE BUILDING SURCHARGE	.00	1,599.19	1,000.00	( 599.19)	159.9
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	.00	3,500.00	3,500.00	.0
10-52-69 OFFICE SUPPLIES & EXPENSE	.00	10.42	500.00	489.58	2.1
10-52-85 CODE ENFORCEMENT	271.36	543.16	4,000.00	3,456.84	13.6
10-52-90 COUNTY RECORDING FEES	.00	56.00	4,000.00	3,944.00	1.4
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>19,372.11</b>	<b>90,860.23</b>	<b>469,103.00</b>	<b>378,242.77</b>	<b>19.4</b>
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,869.64	13,718.74	50,485.00	36,766.26	27.2
10-53-13 EMP. BENEFITS & RETIREMENT	911.17	5,310.42	23,538.00	18,227.58	22.6
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	.00	4,000.00	4,000.00	.0
10-53-25 EQUIPMENT & SUPPLIES	.00	370.00	5,500.00	5,130.00	6.7
10-53-51 GIS	.00	1,348.25	3,000.00	1,651.75	44.9
10-53-63 IT SUPPORT & CONTRACTS	.00	.00	42,150.00	42,150.00	.0
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-53-70 ENGINEERING SERVICES	.00	.00	22,000.00	22,000.00	.0
<b>TOTAL ENGINEERING</b>	<b>4,780.81</b>	<b>20,747.41</b>	<b>152,173.00</b>	<b>131,425.59</b>	<b>13.6</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	5,648.00	7,150.00	72,008.00	64,858.00	9.9
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	565.34	715.65	7,136.00	6,420.35	10.0
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	238.29	1,000.00	761.71	23.8
10-54-60 ANIMAL CONTROL	4,399.06	8,798.12	55,000.00	46,201.88	16.0
10-54-62 POLICE SERVICES	23,234.00	69,702.00	408,250.00	338,548.00	17.1
10-54-65 NARCOTICS STRIKE FORCE	.00	.00	8,800.00	8,800.00	.0
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL PUBLIC SAFETY &amp; EMERGENCY PLAN</b>	<b>33,846.40</b>	<b>86,604.06</b>	<b>556,194.00</b>	<b>469,589.94</b>	<b>15.6</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	5,470.95	25,142.11	130,556.00	105,413.89	19.3
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	947.29	5,911.99	12,938.00	7,026.01	45.7
10-70-20 UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25 EQUIPMENT & SUPPLIES	1,046.64	1,121.68	14,000.00	12,878.32	8.0
10-70-26 BUILDING AND GROUNDS	1,011.60	5,099.09	68,600.00	63,500.91	7.4
10-70-29 PARK & CEMETERY LIGHTS	8.57	329.65	3,400.00	3,070.35	9.7
10-70-61 MISC. SERVICES AND SUPPLIES	.00	.00	1,200.00	1,200.00	.0
10-70-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70 GATEWAYS & PUBLIC PROPERTIES	.00	350.00	4,000.00	3,650.00	8.8
TOTAL PARKS AND CEMETERY	8,485.05	37,954.52	235,794.00	197,839.48	16.1
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	19,304.38	59,163.04	199,528.00	140,364.96	29.7
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	3,175.54	18,913.96	85,831.00	66,917.04	22.0
10-71-20 RECREATION PROGRAM MARKETING	.00	.00	1,000.00	1,000.00	.0
10-71-23 TRAVEL & EDUCATION	.00	.00	3,200.00	3,200.00	.0
10-71-26 BUILDING AND GROUNDS	178.94	1,173.94	7,800.00	6,626.06	15.1
10-71-30 BACKGROUND CHECKS	49.35	49.35	2,000.00	1,950.65	2.5
10-71-60 SOCCER	6,765.29	7,534.26	13,000.00	5,465.74	58.0
10-71-67 JUNIOR JAZZ	399.80	5,553.32	23,500.00	17,946.68	23.6
10-71-68 FOOTBALL	5,829.10	26,394.08	35,000.00	8,605.92	75.4
10-71-69 OFFICE SUPPLIES & EXPENSE	56.25	83.01	1,050.00	966.99	7.9
10-71-71 BASEBALL/SOFTBALL	912.80	2,210.80	21,000.00	18,789.20	10.5
10-71-73 VOLLEYBALL	.00	942.06	5,500.00	4,557.94	17.1
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION	36,671.45	122,017.82	403,409.00	281,391.18	30.3
<u>TRANSFERS, CONT. &amp; OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	170,993.00	170,993.00	450,000.00	279,007.00	38.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	1,040,085.00	1,040,085.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	170,993.00	170,993.00	1,490,085.00	1,319,092.00	11.5
TOTAL FUND EXPENDITURES	345,069.59	967,715.22	5,128,155.00	4,160,439.78	18.9
NET REVENUE OVER EXPENDITURES	161,753.13	256,311.76	.00	( 256,311.76)	.0



WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	7,045,418.20	
45-1411	DUE FROM OTHER GOVT. UNITS	31,061.70	
	TOTAL CURRENT ASSETS		7,076,479.90
	TOTAL ASSETS		7,076,479.90

LIABILITIES AND EQUITY

LIABILITIES

45-2131	ACCOUNTS PAYABLE	226,650.96	
	TOTAL LIABILITIES		226,650.96

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	1,667,154.63	
45-2985	RESTRICTED FOR LOCAL OPTION RD	274,836.98	
45-2990	RESTRICTED FOR CLASS C ROADS	1,135,528.24	
45-2995	RESTRICTED FOR IMPACT FEES	2,782,662.56	
	REVENUE OVER EXPENDITURES - YTD	989,646.53	
	BALANCE - CURRENT DATE		6,849,828.94
	TOTAL FUND EQUITY		6,849,828.94
	TOTAL LIABILITIES AND EQUITY		7,076,479.90

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	13,426.00	80,280.71	152,900.00	72,619.29	52.5
45-30-70 PARK AND TRAILS IMPACT FEES	21,405.16	109,361.50	238,086.00	128,724.50	45.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	32,560.00	168,858.01	352,600.00	183,741.99	47.9
45-30-80 N.D. FIRE IMPACT FEES	1,811.30	9,871.29	13,868.00	3,996.71	71.2
45-30-99 BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
TOTAL DEVELOPMENT FEES	69,202.46	368,371.51	969,331.00	600,959.49	38.0
 <u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	170,993.00	170,993.00	450,000.00	279,007.00	38.0
45-33-93 LOCAL OPTION ROADS	14,305.38	46,962.88	125,000.00	78,037.12	37.6
45-33-96 ARPA WEST POINT CITY DIRECT	( 5,428.75)	642,955.25	1,296,768.00	653,812.75	49.6
45-33-97 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	179,869.63	860,911.13	26,871,768.00	26,010,856.87	3.2
TOTAL FUND REVENUE	249,072.09	1,229,282.64	27,841,099.00	26,611,816.36	4.4

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
45-51-15 PARKS/TRAILS IMPACT FEE PROJ.	.00	.00	1,648.00	1,648.00	.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	9,925.00	12,455.25	.00	( 12,455.25)	.0
45-51-80 N.D. SEWER IMPACT FEES	36,969.35	214,069.35	352,600.00	138,530.65	60.7
45-51-85 N.D. FIRE IMPACT FEES	1,964.69	10,267.32	13,868.00	3,600.68	74.0
45-51-91 ARPA WEST POINT CITY DIRECT	.00	.00	1,296,768.00	1,296,768.00	.0
45-51-92 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
45-51-93 LOCAL OPTION ROADS	.00	.00	546,309.00	546,309.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	1,004.19	2,844.19	607,443.00	604,598.81	.5
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	49,863.23	239,636.11	27,841,099.00	27,601,462.89	.9
TOTAL FUND EXPENDITURES	49,863.23	239,636.11	27,841,099.00	27,601,462.89	.9
NET REVENUE OVER EXPENDITURES	199,208.86	989,646.53	.00	( 989,646.53)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	4,113,627.26	
	TOTAL CURRENT ASSETS		4,113,627.26
	TOTAL ASSETS		4,113,627.26

LIABILITIES AND EQUITY

LIABILITIES

48-2131	ACCOUNTS PAYABLE	19,408.41	
	TOTAL LIABILITIES		19,408.41

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	372,880.98	
48-2985	COMMITTED TO CAPITAL PROJECTS	3,733,604.81	
	REVENUE OVER EXPENDITURES - YTD	( 12,266.94)	
	BALANCE - CURRENT DATE	4,094,218.85	
	TOTAL FUND EQUITY		4,094,218.85
	TOTAL LIABILITIES AND EQUITY		4,113,627.26

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	6,150.00	21,360.00	223,062.00	201,702.00	9.6
48-30-90 BEGINNING BALANCE	.00	.00	1,176,285.00	1,176,285.00	.0
<b>TOTAL REVENUE</b>	<b>6,150.00</b>	<b>21,360.00</b>	<b>1,399,347.00</b>	<b>1,377,987.00</b>	<b>1.5</b>
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	1,040,085.00	1,040,085.00	.0
48-33-20 PROCEEDS FROM BONDS	.00	.00	15,000,000.00	15,000,000.00	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>.00</b>	<b>.00</b>	<b>16,040,085.00</b>	<b>16,040,085.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>6,150.00</b>	<b>21,360.00</b>	<b>17,439,432.00</b>	<b>17,418,072.00</b>	<b>.1</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	629.74	8,546.77	15,161,185.00	15,152,638.23	.1
48-51-20 ROAD PROJECTS	( 49,052.83)	( 39,152.83)	411,218.00	450,370.83	( 9.5)
48-51-25 PARK IMPROVEMENT PROJECTS	1,132.00	7,074.00	971,610.00	964,536.00	.7
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	8,550.01	45,565.00	37,014.99	18.8
48-51-44 VEHICLE REPLACEMENT	.00	.00	34,500.00	34,500.00	.0
48-51-53 5 YEAR CIP	.00	27,000.00	592,292.00	565,292.00	4.6
48-51-70 CEMETERY PERPETUAL CARE	4,067.77	21,608.99	223,062.00	201,453.01	9.7
TOTAL CAP. PROJ. FUND FINANCING USES	( 43,223.32)	33,626.94	17,439,432.00	17,405,805.06	.2
TOTAL FUND EXPENDITURES	( 43,223.32)	33,626.94	17,439,432.00	17,405,805.06	.2
NET REVENUE OVER EXPENDITURES	49,373.32	( 12,266.94)	.00	12,266.94	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	( 2,832.26)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	821,002.18	
51-1311	WASTE ACCOUNTS RECEIVABLE	202,686.13	
51-1312	ALLOWANCE FOR BAD DEBTS	( 17,866.72)	
51-1411	DUE FROM OTHER GOVERNMENT	13,840.24	
51-1502	DEFERRED OUTFLOWS - PENSION	25,715.00	

TOTAL CURRENT ASSETS 1,042,544.57

PROPERTY AND EQUIPMENT

51-1601	CONSTRUCTION IN PROGRESS	2,980.00	
51-1631	IMPROVEMENTS OTHER THAN BLDGS.	5,377,858.43	
51-1651	MACHINERY AND EQUIPMENT	373,252.71	
51-1690	ACCUMULATED DEPRECIATION	( 1,794,838.98)	

TOTAL PROPERTY AND EQUIPMENT 3,959,252.16

TOTAL ASSETS 5,001,796.73

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	283,375.77	
51-2140	CUSTOMER DEPOSITS PAYABLE	21,300.00	
51-2141	COMPENSATED ABSENCES PAYABLE	23,091.91	
51-2201	NET PENSION LIABILITY	13,734.00	
51-2202	DEFERRED INFLOWS - PENSION	38,658.00	
51-2250	WAGES PAYABLE	5,199.60	

TOTAL LIABILITIES 385,359.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

51-2980	BEGINNING OF YEAR	4,187,091.23	
51-2995	RESTRICTED - SEWER IMPACT FEES	338,432.42	
	REVENUE OVER EXPENDITURES - YTD	90,913.80	

BALANCE - CURRENT DATE 4,616,437.45

TOTAL FUND EQUITY 4,616,437.45

TOTAL LIABILITIES AND EQUITY 5,001,796.73

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	22.50	162.50	1,500.00	1,337.50	10.8
51-37-26 SEWER FEES	118,532.15	336,939.80	1,200,000.00	863,060.20	28.1
51-37-50 GARBAGE COLLECTION FEES	59,259.81	157,384.37	690,000.00	532,615.63	22.8
51-37-60 GREENWASTE COLLECTION FEES	10,352.80	30,915.00	125,000.00	94,085.00	24.7
51-37-70 RECYCLE COLLECTION FEES	12,738.61	38,013.55	150,000.00	111,986.45	25.3
TOTAL OPERATING REVENUE	200,905.87	563,415.22	2,166,500.00	1,603,084.78	26.0
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	827.00	14,414.61	82,700.00	68,285.39	17.4
51-38-15 CAN PURCHASE	1,700.00	9,010.00	17,000.00	7,990.00	53.0
51-38-80 INTEREST EARNINGS	.00	.00	10,000.00	10,000.00	.0
51-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER FINANCING SOURCES	2,527.00	23,424.61	129,700.00	106,275.39	18.1
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	194,417.00	194,417.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
TOTAL TRANSFERS	.00	.00	272,292.00	272,292.00	.0
TOTAL FUND REVENUE	203,432.87	586,839.83	2,568,492.00	1,981,652.17	22.9



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	17,919.17	62,943.49	250,495.00	187,551.51	25.1
51-81-13 BENEFITS AND BONUS	4,058.53	27,016.18	140,200.00	113,183.82	19.3
51-81-15 ON CALL PAY	56.00	196.00	850.00	654.00	23.1
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	.00	6,263.21	10,900.00	4,636.79	57.5
51-81-42 GARBAGE	52,265.86	117,140.42	600,000.00	482,859.58	19.5
51-81-43 GREENWASTE	9,122.58	16,026.16	113,000.00	96,973.84	14.2
51-81-44 RECYCLING	11,265.54	11,587.29	138,000.00	126,412.71	8.4
51-81-49 SEWER COLLECTION AND DISPOSAL	76,345.43	228,027.93	668,000.00	439,972.07	34.1
51-81-55 SEWER MAINTENANCE AND REPAIR	437.89	6,970.42	30,000.00	23,029.58	23.2
51-81-63 IT SUPPORT & CONTRACTS	618.66	3,524.83	23,825.00	20,300.17	14.8
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	172,089.66	479,695.93	1,978,770.00	1,499,074.07	24.2
 <u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	.00	1,662.92	11,000.00	9,337.08	15.1
51-82-47 CAN PURCHASE	.00	.00	27,000.00	27,000.00	.0
51-82-60 TRAVEL AND EDUCATION	.00	100.00	1,500.00	1,400.00	6.7
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS AND SUPPLIES	.00	1,762.92	40,500.00	38,737.08	4.4
 <u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	.00	.00	100,000.00	100,000.00	.0
51-84-20 RISK MANAGEMENT	.00	8,705.66	10,000.00	1,294.34	87.1
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,501.35	4,378.84	8,100.00	3,721.16	54.1
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
51-84-44 VEHICLE REPLACEMENT	.00	.00	31,000.00	31,000.00	.0
51-84-81 IT	50.00	150.00	4,000.00	3,850.00	3.8
51-84-83 CAPITAL IMPROVEMENTS	.00	.00	266,122.00	266,122.00	.0
51-84-84 BLUE STAKES	422.12	422.12	1,000.00	577.88	42.2
51-84-90 FLEET	208.47	810.56	8,000.00	7,189.44	10.1
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	2,181.94	14,467.18	529,222.00	514,754.82	2.7
 <u>TRANSFERS &amp; CONTINGENCIES</u>					
51-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL TRANSFERS & CONTINGENCIES	.00	.00	20,000.00	20,000.00	.0

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	174,271.60	495,926.03	2,568,492.00	2,072,565.97	19.3
NET REVENUE OVER EXPENDITURES	29,161.27	90,913.80	.00	( 90,913.80)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,368,339.93	
55-1311	WATER ACCOUNTS RECEIVABLE	144,813.10	
55-1312	ALLOWANCE FOR BAD DEBTS	( 3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	27,327.00	
	TOTAL CURRENT ASSETS		2,537,480.03

PROPERTY AND EQUIPMENT

55-1601	WATER RIGHTS	88,000.00	
55-1611	LAND	55,500.00	
55-1621	BUILDINGS	60,000.00	
55-1631	IMPROVEMST. OTHER THAN BLDGS.	4,980,300.89	
55-1651	MACHINERY & EQUIPMENT	199,637.07	
55-1690	ACCUMULATED DEPRECIATION	( 1,325,844.60)	
	TOTAL PROPERTY AND EQUIPMENT		4,057,593.36

TOTAL ASSETS

6,595,073.39

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	111,996.87	
55-2140	CUSTOMER DEPOSITS PAYABLE	149,908.41	
55-2141	COMPENSATED ABSENCES PAYABLE	26,330.90	
55-2201	NET PENSION LIABILITY	9,083.00	
55-2202	DEFERRED INFLOWS - PENSION	44,005.00	
55-2250	WAGES PAYABLE	5,977.87	
	TOTAL LIABILITIES		347,302.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	5,727,445.87	
55-2995	RESTRICTED - WATER IMPACT FEES	388,134.24	
	REVENUE OVER EXPENDITURES - YTD	132,191.23	
	BALANCE - CURRENT DATE	6,247,771.34	
	TOTAL FUND EQUITY		6,247,771.34
	TOTAL LIABILITIES AND EQUITY		<u><u>6,595,073.39</u></u>

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	68,630.82	207,853.99	800,000.00	592,146.01	26.0
55-37-13 SECONDARY WATER SALES	75,600.82	226,430.53	870,000.00	643,569.47	26.0
55-37-14 CONNECTION FEES - WATER	1,750.00	11,000.00	11,500.00	500.00	95.7
55-37-17 PENALTIES	146.25	146.25	1,500.00	1,353.75	9.8
<b>TOTAL OPERATING REVENUE</b>	<b>146,127.89</b>	<b>445,430.77</b>	<b>1,683,000.00</b>	<b>1,237,569.23</b>	<b>26.5</b>
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	5,560.00	37,997.04	36,696.00	( 1,301.04)	103.6
55-38-55 MISCELLANEOUS REVENUE	1,710.00	2,280.00	.00	( 2,280.00)	.0
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	489,883.00	489,883.00	.0
55-38-96 WATER IMPACT FEE BALANCE	.00	.00	291,531.00	291,531.00	.0
55-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>7,270.00</b>	<b>40,277.04</b>	<b>858,110.00</b>	<b>817,832.96</b>	<b>4.7</b>
<b>TOTAL FUND REVENUE</b>	<b>153,397.89</b>	<b>485,707.81</b>	<b>2,541,110.00</b>	<b>2,055,402.19</b>	<b>19.1</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,607.94	72,220.01	299,037.00	226,816.99	24.2
55-81-13 BENEFITS AND BONUS	4,693.01	31,374.06	166,918.00	135,543.94	18.8
55-81-15 ON CALL PAY	112.00	392.00	1,700.00	1,308.00	23.1
55-81-20 OVERTIME	134.40	265.35	4,000.00	3,734.65	6.6
55-81-28 WELLS & WATER TANK POWER	.00	499.85	11,500.00	11,000.15	4.4
55-81-35 HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41 WATER MAINTENANCE	23.96	3,437.13	18,000.00	14,562.87	19.1
55-81-42 WATER SAMPLE TESTING	.00	691.00	5,000.00	4,309.00	13.8
55-81-43 SECONDARY WATER	76,759.20	220,630.86	770,000.00	549,369.14	28.7
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	.00	1,425.00	4,140.00	2,715.00	34.4
55-81-63 IT SUPPORT & CONTRACTS	363.32	6,064.44	24,000.00	17,935.56	25.3
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>102,693.83</b>	<b>336,999.70</b>	<b>1,306,795.00</b>	<b>969,795.30</b>	<b>25.8</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	.00	1,662.94	8,250.00	6,587.06	20.2
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	.00	115,000.00	115,000.00	.0
<b>TOTAL WATER - MATERIALS AND SUPPLIES</b>	<b>.00</b>	<b>1,662.94</b>	<b>124,000.00</b>	<b>122,337.06</b>	<b>1.3</b>
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	430,114.00	430,114.00	.0
55-84-20 RISK MANAGEMENT	.00	8,125.29	10,000.00	1,874.71	81.3
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	.00	.00	229,499.00	229,499.00	.0
55-84-35 CREDIT CARD PROCESSING FEES	1,606.10	4,684.36	8,800.00	4,115.64	53.2
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
55-84-40 WATER PURCHASE - WEBER BASIN	.00	.00	218,402.00	218,402.00	.0
55-84-44 VEHICLE REPLACEMENT	.00	.00	59,000.00	59,000.00	.0
55-84-82 BLUE STAKES	.00	325.82	1,500.00	1,174.18	21.7
55-84-83 IT	100.00	300.00	2,000.00	1,700.00	15.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	364.82	1,418.47	15,000.00	13,581.53	9.5
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>2,070.92</b>	<b>14,853.94</b>	<b>1,090,315.00</b>	<b>1,075,461.06</b>	<b>1.4</b>
<u>TRANSFERS &amp; CONTINGENCIES</u>					
55-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	104,764.75	353,516.58	2,541,110.00	2,187,593.42	13.9
NET REVENUE OVER EXPENDITURES	48,633.14	132,191.23	.00	( 132,191.23)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,329,908.18	
58-1311	STORM WATER ACCTS. RECEIVABLE	18,862.97	
58-1312	ALLOWANCE FOR BAD DEBTS	( 100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	11,275.76	
58-1502	DEFERRED OUTFLOWS - PENSION	11,483.00	
	TOTAL CURRENT ASSETS		2,371,429.91

PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	5,908,150.38	
58-1651	MACHINERY AND EQUIPMENT	87,509.84	
58-1690	ACCUMULATED DEPRECIATION	( 1,013,572.95)	
	TOTAL PROPERTY AND EQUIPMENT		5,084,627.27
	TOTAL ASSETS		7,456,057.18

LIABILITIES AND EQUITY

LIABILITIES

58-2131	ACCOUNTS PAYABLE	1,954.64	
58-2141	COMPENSATED ABSENCES PAYABLE	11,023.47	
58-2201	NET PENSION LIABILITY	13,273.00	
58-2202	DEFERRED INFLOWS - PENSION	13,831.00	
58-2250	WAGES PAYABLE	2,306.84	
	TOTAL LIABILITIES		42,388.95

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	6,290,807.40	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,122,438.30	
	REVENUE OVER EXPENDITURES - YTD	422.53	
	BALANCE - CURRENT DATE	7,413,668.23	
	TOTAL FUND EQUITY		7,413,668.23
	TOTAL LIABILITIES AND EQUITY		7,456,057.18

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	17,099.05	51,170.60	195,000.00	143,829.40	26.2
58-37-17 PENALTIES	16.25	16.25	150.00	133.75	10.8
58-37-90 FUND BALANCE	.00	.00	162,057.00	162,057.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	9,900.00	9,900.00	.0
TOTAL OPERATING REVENUE	17,115.30	51,186.85	367,107.00	315,920.15	13.9
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	.00	( 4,064.48)	105,100.00	109,164.48	( 3.9)
58-38-70 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
58-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	( 4,064.48)	145,100.00	149,164.48	( 2.8)
TOTAL FUND REVENUE	17,115.30	47,122.37	512,207.00	465,084.63	9.2



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,895.42	27,729.55	92,365.00	64,635.45	30.0
58-81-13 BENEFITS	1,814.27	11,674.14	49,242.00	37,567.86	23.7
58-81-27 STORM SYS. MAINT. & REPAIR	47.73	76.87	11,000.00	10,923.13	.7
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	209.50	611.00	1,100.00	489.00	55.6
58-81-40 SWEEPING & PREVENTATIVE CARE	312.50	593.75	12,000.00	11,406.25	5.0
58-81-42 STRM SYS MAINT & PHS II COMP.	( 200.00)	1,550.00	2,500.00	950.00	62.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	10,079.42	42,235.31	183,207.00	140,971.69	23.1
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	.00	1,360.00	115,000.00	113,640.00	1.2
58-84-20 RISK MANAGEMENT	.00	2,901.89	3,500.00	598.11	82.9
58-84-30 DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	1,500.00	1,500.00	.0
58-84-44 VEHICLE REPLACEMENT	.00	.00	27,500.00	27,500.00	.0
58-84-83 CAPITAL PROJECTS	.00	.00	85,000.00	85,000.00	.0
58-84-90 FLEET EXPENSE	52.11	202.64	2,500.00	2,297.36	8.1
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	52.11	4,464.53	309,000.00	304,535.47	1.4
<u>DEPARTMENT 90</u>					
58-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL DEPARTMENT 90	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	10,131.53	46,699.84	512,207.00	465,507.16	9.1
NET REVENUE OVER EXPENDITURES	6,983.77	422.53	.00	( 422.53)	.0

WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 SEPTEMBER 30, 2022

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS	10,836.81	
	TOTAL CURRENT ASSETS		10,836.81
	TOTAL ASSETS		10,836.81

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	( 105,816.19)	
70-2990	RESTRICTED FOR DEBT SERVICE	116,653.00	
	BALANCE - CURRENT DATE	10,836.81	
	TOTAL FUND EQUITY		10,836.81
	TOTAL LIABILITIES AND EQUITY		10,836.81

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

CDRA FUND

<u>ASSETS</u>			
85-1190	CASH ALLOCATION TO OTHER FUNDS	101,829.09	
85-1361	PROPERTY TAXES DEFERRED	13,701.00	
	TOTAL CURRENT ASSETS		115,530.09
	TOTAL ASSETS		115,530.09
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
85-2275	DEFERRED REVENUE	13,701.00	
	TOTAL LIABILITIES		13,701.00
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
85-2980	UNASSIGNED FUNDS	101,829.09	
	BALANCE - CURRENT DATE	101,829.09	
	TOTAL FUND EQUITY		101,829.09
	TOTAL LIABILITIES AND EQUITY		115,530.09

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CDRA FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
85-31-10 PROPERTY TAX INCREMENT	.00	.00	140,000.00	140,000.00	.0
TOTAL REVENUE	.00	.00	140,000.00	140,000.00	.0
TOTAL FUND REVENUE	.00	.00	140,000.00	140,000.00	.0

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	.00	.00	119,000.00	119,000.00	.0
TOTAL EXPENDITURES	.00	.00	119,000.00	119,000.00	.0
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	.00	21,000.00	21,000.00	.0
TOTAL DEPARTMENT 84	.00	.00	21,000.00	21,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	140,000.00	140,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	3,924,789.85	
91-1612	INFRASTRUTURE	26,299,270.32	
91-1621	BUILDINGS	2,163,653.16	
91-1631	IMPROVMNTS OTHER THAN BLDGS.	2,583,593.67	
91-1641	OFFICE FURNITURE AND EQUIPMENT	72,662.97	
91-1651	MACHINERY AND EQUIPMENT	628,791.75	
91-1661	AUTOMOBILES AND TRUCKS	926,647.50	
91-1711	CONSTRUCTION WORK IN PROGRESS	123,967.73	
91-1750	ACCUMULATED DEPRECIATION	( 6,926,711.53)	
	TOTAL PROPERTY AND EQUIPMENT		<u>29,796,665.42</u>
	TOTAL ASSETS		<u><u>29,796,665.42</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	<u>29,796,665.42</u>	
	BALANCE - CURRENT DATE	<u>29,796,665.42</u>	
	TOTAL FUND EQUITY		<u>29,796,665.42</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>29,796,665.42</u></u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2022

FUND 92

ASSETS

92-1502	DEFERRED OUTFLOWS OF RESOURCES	93,311.00	
	TOTAL CURRENT ASSETS		93,311.00
	TOTAL ASSETS		93,311.00

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	723,000.00	
92-2141	COMPENSATED ABCSCENCES PAYABLE	84,013.05	
92-2201	NET PENSION LIABILITY	3,104.00	
92-2202	DEFERRED INFLOWS OF RESOURCES	192,040.00	
92-2551	ACCRUED INTEREST PAYABLE	2,901.00	

TOTAL LIABILITIES 1,005,058.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	( 1,399,870.36)	
	REVENUE OVER EXPENDITURES - YTD	488,123.31	
	BALANCE - CURRENT DATE	( 911,747.05)	
	TOTAL FUND EQUITY		( 911,747.05)
	TOTAL LIABILITIES AND EQUITY		93,311.00